

Refer to the following excerpts from LTA 82/50 for information regarding,


1. Temporary Absence: G 15-20
2. Hospitalization: G 17
3. Absence for Training or Employment

STATE BOARD OF EQUALIZATION

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Executive Secretary
No. 82/50

TO COUNTY ASSESSORS:

1982 HOMEOWNERS' EXEMPTION--QUESTIONS AND ANSWERS

Here is an updated version of the questions and answers that reflect the Board's views on administration of the homeowners' exemption. The prior questions and answers were dated April 9, 1975; we have indicated in the margin "NEW" for a new question and "REVISED" where the concept has changed since 1975. Please inform your staff of these additions and revisions. We suggest you follow the information in this guide when processing current claims. Destroy, or mark as superseded, prior year's compilation.

Major amendments in the processing of homeowners' exemptions have occurred since 1975. The changes include:

1. Late filing. The deadline for filing remains 5:00 p.m., April 15, but late filing (for 80 percent of the exemption) is permitted through 5:00 p.m., December 1. The claimant no longer need establish good cause for late filing. See Letter to Assessors' 79/64, dated April 3, 1979.
2. One-time filing. For 1975 and thereafter, only an occupant who either acquired title to an eligible dwelling during the preceding assessment year or is otherwise seeking the exemption on a property not exempted in the prior year need file a claim. Filing before March 1 is permitted if the applicant is the owner of the property and intends to occupy the property by 12:01 a.m. on March 1.
3. Claims not open to public. The homeowners' exemption claim is not a public document. The assessor must provide names of homeowners' exemption recipients to the State Board of Equalization under the provisions of Section 218.5, Revenue and Taxation Code.

G12. What type of documentation should an assessor require from a person claiming ownership of a structure located on land owned by another; e.g., when a son claims ownership of a home on land owned by his father?

ANSWER: Request a written statement of separate ownership in accordance with Section 2188.2 of the Revenue and Taxation Code. The statement need not be recorded. Though not legally required, it is best that both parties sign the agreement.

Social Security Account Number

G13. Must a claimant provide his social security number? He may feel that an assessor has no legal authority to require the social security number.

ANSWER: YES. A claimant may choose not to reveal his social security number and waive the exemption (see Section 260, Revenue and Taxation Code). The claim containing the social security number is confidential information and not open to public inspection. There is nothing in federal law which prohibits an individual from divulging his number. Reference: State Board of Equalization Letter to Assessors' dated 4-22-71. Revenue and Taxation Code, Section 218.5 provides, in part, "The board (SBE) may specify that the information (on the form) include all or part of the names and social security numbers of claimants and spouses..." (clarification added)

G14. Whose social security number is listed if a person or corporation other than the occupant files a claim on behalf of the owner or beneficiary?

ANSWER: The social security number of the occupant; the word "NONE" should be entered if he has no number.

Temporarily Away

G15. May a person who is temporarily away from his residence, and the residence was not leased or rented to others on the lien date, qualify for the homeowners' exemption?

ANSWER: YES. An absence of more than one year would raise considerable doubt that this is the principal residence.

G16. May a person who is unable to occupy the home he owns during the winter because it is snowed-in, and who obtains temporary residence elsewhere, qualify for the exemption?

ANSWER: YES. The person should demonstrate that he returns to his home when possible to do so. The exemption does not extend to property which is a vacation or second home, but temporary absences because of fire, flood, or snow do not change the status of a principal place of dwelling.

G17. Does the dwelling occupied by the family of a son and owned by a parent who is confined to a convalescent home or hospital qualify for the homeowners' exemption?

ANSWER: YES. The dwelling may be exempt if the claimant is expected to return to the dwelling and if he does not receive rent from any persons occupying the premises. An absence of more than one year would raise considerable doubt that the owner is expected to return.

G18. May the homeowners' exemption be allowed on a dwelling where the owner is a teacher or technician whose training or employment requires his absence for a period of time?

ANSWER: YES. The home must not be rented to someone else. The exemption may be allowed if a relative or friend occupies the home in the capacity of a caretaker while the owner is away.

G19. May the homeowners' exemption be allowed on a home where a temporary exchange of dwellings has taken place with another family from the United States or from a foreign county?

ANSWER: YES. The assessor should carefully consider the facts if the period exceeds one year.

G20. Does a person who spends most of the weekends at the home he owns in the mountains, at the beach, or elsewhere qualify for the exemption if he resides during the week in an apartment in a distant town where he works?

ANSWER: Each case should be decided separately on the basis of pertinent information. If it were found that the person did several things such as vote in the town of employment, register his car at his town address, and engage in other acts indicative of residence in the town, he could not be allowed the exemption on the home in the mountains. The exemption should not be allowed on a vacation or secondary home.

Mobilehome and Trailer Coach

G21. Does the homeowners' exemption apply to a mobilehome?
REVISED

ANSWER: YES. The exemption applies if it is occupied by an owner and appears on the assessment roll.

As many trailer coaches are licensed, the exemption could only apply to land or to skirting and other improvements owned by the claimant where a trailer coach is located.